



GOVERNMENT OF PUERTO RICO

Puerto Rico Fiscal Agency and Financial
Advisory Authority

Municipal Secondary Market Disclosure Information Cover Sheet Municipal Securities Rulemaking Board (MSRB) Electronic Municipal Market Access System (EMMA)

THIS FILING RELATES TO A SINGLE BOND ISSUE:

Name of bond issue exactly as it appears on the cover of the Official Statement:

Nine-digit CUSIP numbers if available, to which the information relates:

THIS FILING RELATES TO ALL OR SEVERAL SECURITIES ISSUED BY THE ISSUER, OR ALL OR SEVERAL SECURITIES OF A SPECIFIC CREDITOR:

Issuer's Name: Puerto Rico Sales Tax Financing Corporation

Other Obligated Person's Name (if any): _____

Six-digit CUSIP number(s): 74529J

TYPE OF INFORMATION PROVIDED:**A. Notice of an Event pursuant to Rule 15c2-12 (Check as appropriate)**

- | | |
|--|---|
| 1. <input type="checkbox"/> Principal / interest payment delinquency | 9. <input type="checkbox"/> Defeasance |
| 2. <input type="checkbox"/> Non-payment related default | 10. <input type="checkbox"/> Release, substitution or sale of property securing repayment of the security |
| 3. <input type="checkbox"/> Unscheduled draw on debt service reserve reflecting financial difficulties | 11. <input type="checkbox"/> Rating change |
| 4. <input type="checkbox"/> Unscheduled draw on credit enhancement reflecting financial difficulties | 12. <input type="checkbox"/> Failure to provide event filing information as required |
| 5. <input type="checkbox"/> Substitution of credit or liquidity provider, or their failure to perform | 13. <input type="checkbox"/> Tender offer / secondary market purchases |
| 6. <input type="checkbox"/> Adverse tax opinion or event affecting the tax-exempt status of the security | 14. <input type="checkbox"/> Merger / consolidation / acquisition and sale of all or substantially all assets |
| 7. <input type="checkbox"/> Modification to the rights of security holders | 15. <input checked="" type="checkbox"/> Bankruptcy, insolvency, receivership, or similar event |
| 8. <input type="checkbox"/> Bond call | 16. <input type="checkbox"/> Successor, additional or change in trustee |
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I represent that I am authorized by the issuer, obligor or its agent to distribute this information publicly.

/s/ Sebastián M. Torres Rodríguez

Sebastián M. Torres Rodríguez
Puerto Rico Fiscal Agency and Financial Advisory Authority,
as Fiscal Agent for the Commonwealth

Dated: May 9, 2017



PUERTO RICO SALES TAX FINANCING CORPORATION

**NOTICE OF FILING OF TITLE III PETITION ON MAY 5, 2017
UNDER SECTION 304(a) OF PROMESA**

On May 5, 2017, the Financial Oversight and Management Board for Puerto Rico filed a Title III Petition on behalf of the Puerto Rico Sales Tax Financing Corporation (the "Petition"), as representative of the debtor covered territorial instrumentality, under Section 304(a) of the Puerto Rico Oversight, Management, and Economic Stability Act of 2016 ("PROMESA").

The Petition was filed with the United States District Court for the District of Puerto Rico.

The Petition may have a significant impact on the holders of bonds and other obligations issued by the Puerto Rico Sales Tax Financing Corporation. Neither the Petition nor this notice purports to describe such impact to any such holders. The Petition was not prepared with a view to making investment decisions. In particular, the Petition and its schedules and exhibits contain financial projections and other forward-looking statements. Those forward-looking statements were not prepared with a view to investors making investment decisions and investors should not make investment decisions based on any forward-looking statements contained in the Petition and its schedules and exhibits. Furthermore, the Petition and its schedules and exhibits rely on preliminary information and unaudited financial information for 2015 and 2016 that may materially change upon the issuance of the audited financial statements for 2015 and 2016.

The Petition is included with this Notice.

PUERTO RICO SALES TAX FINANCING CORPORATION

Dated: May 9, 2017